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INTERSTATE COMMISSION

20 March 1991

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Ms. Rita McGee Interstate Commerce Commission 12th and Constitution Ave, NW Washington, DC 20423

Dear Ms. McGee:

Please find enclosed for recordation two (2) originals of the Bill of Sale dated as of March 15, 1991 by and between Westinghouse Credit Corporation and Upper Merion and Plymouth Leasing Co. and a check in the amount of \$15.00 to cover the recordation fee.

The parties involved are:

Westinghouse Credit Corporation One Oxford Center Pittsburgh, PA 15219

Upper Merion and Plymouth Leasing Co. 900 N. Michigan Ave. #2860 Chicago, IL 60611

The originals of the documents after recordation should be returned to Ms. Tracy Boyce, Contract Coordinator, Rail Division, Northbrook Corporation, 900 N. Michigan Ave., Suite 2860, Chicago, IL 60611.

Sincerely,

Tracy A. Boyce

Contract Coordinator

Rail Division

enclosures

OFFICE OF THE SECRETARY

Tracy A. Boyce

NorthBrook Corporation

900 North MMichigan Avenue

Suite 2860

Chicago, Illinois 60611

Dear Sir:

The enclosed dcoument(s) was recorded pursuant to the provisions of Section 11303 of the Insterstate Commerce Act, 49 U.S.C. 11303, on 3/25/91 at 2:407m, and assigned recordation number(s). 17264

Sincerely yours,

Sidney L. Strickland, Jr. Secretary

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Bill of Sale

KNOW ALL MEN BY THESE PRESENTS, that Westinghouse Credit Corporation, a Delaware corporation, (herein "Seller"), for and in consideration of the sum of One Dollar (\$1.00) lawful money of the United States of America and other good and valuable consideration paid by Upper Merion and Plymouth Leasing Co. (herein "Buyer"), the receipt of which is hereby acknowledged, does hereby grant, bargain, sell, assign, transfer and set over unto Buyer all right, title and interest in and to the personal property (herein "Equipment") more specifically described on Schedule I attached hereto:

EXCEPT AS STATED HEREIN, SELLER DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO, ANY WARRANTY OF MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OF THE EQUIPMENT.

Seller hereby warrants to the Buyer, its successors and assigns, that, immediately prior to the delivery of this Bill of Sale, Seller had legal title to the Equipment and good and lawful right to sell the same, and that title to the Equipment is hereby duly vested in Buyer free and clear of all liens, claims, encumbrances, taxes and rights of any other kind and nature whatsoever except as set forth in Schedule II attached hereto. Other than as such might arise from the interests set forth in Schedule II, Seller hereby covenants and agrees to reimburse, indemnify and hold harmless Buyer from and against any loss,

expense, damages, or deficiencies, up to the amount of the Consideration received by Seller arising from any and all claims, liens, encumbrances, taxes, and rights of others of any nature whatsoever assessed against such title forever.

IN WITNESS WHEREOF Seller has caused this Bill of Sale to be executed and delivered in its name this 15th day of March, 1991.

Westinghouse Credit Corporation

By: Kobal Blockenege

Title: Manage - fail operations

Receipt

Buyer hereby acknowledges receipt of the Cars identified in the foregoing Bill of Sale this 15th day of March, 1991.

Upper Merion and Plymouth Leasing Co.

By: / Sualat . Kilcone

Title: VICE PRESIDENT

SCHEDULE I

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48 records

SCHEDULE II

Lease agreement dated April 19, 1988 between Westinghouse Credit Corporation ("WCC") and Denver & Rio Grande Western Railroad, relating to 48 gondolas. Northbrook Corporation ("Northbrook") assigned its right, title and interest in such lease to Upper Merion and Plymouth Leasing Co. ("UMPL") dated January 31, 1989 and UMPL assigned its right, title and interest in such lease to WCC pursuant to an Assignment agreement dated December 21, 1989.